

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**INCOME TAX REFERENCE No. 301 of 1995****For Approval and Signature:****HONOURABLE MR.JUSTICE R.S.GARG****HONOURABLE MR.JUSTICE M.R. SHAH**

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- 1 Whether Reporters of Local Papers may be allowed to see the judgment ?
 - 2 To be referred to the Reporter or not ?
 - 3 Whether their Lordships wish to see the fair copy of the judgment ?
 - 4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?
 - 5 Whether it is to be circulated to the civil judge ?

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COMMISSIONER OF INCOME TAX - Applicant(s)
Versus
BIPIN DAYAL SINOJIA - Respondent(s)

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Appearance :

MR MANISH R BHATT for Applicant(s) : 1,
SERVED BY RPAD - (N) for Respondent(s) : 1,

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CORAM : HONOURABLE MR.JUSTICE R.S.GARG
and
HONOURABLE MR.JUSTICE M.R. SHAH

Date : 04/08/2006

ORAL JUDGMENT

(Per : HONOURABLE MR.JUSTICE R.S.GARG)

Today itself, we have disposed of Income Tax Reference No. 300 of 1995, deciding the question referred to us, against the interests of the Revenue. Income Tax Reference No. 300 of 1995 was in relation to one of the partners of M/s. Jayant Extraction Industries. Present is also a Reference against another partner of M/s. Jayant Extraction Industries. The question referred to us and the facts of the matters are identical. In view of our Judgment in Income Tax Reference No. 300 of 1995, we decide the question against the interests of the Revenue. The Reference is disposed of accordingly. No costs.

[R.S. Garg, J.]

rmr.

[M.R. Shah, J.]